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To:

Cc:

Subject: RE: 6103 - JCT Issue

Because the Service is unsure whether the audit will definitely result in a refund over \$2 million, and therefore require JCT review, the submission of the closing agreement to JCT before the completion of the Exam potentially violates section 6103. If the taxpayer consents, pursuant to section 6103(c), then the disclosure will not violate section 6103. Recipients of return information pursuant to section 6103(c) are not subject to the disclosure restrictions contained in section 6103(a). *See* Rev. Rul. 2004-53.

I hope this addresses the taxpayer's concern. Please contact me if you have any questions.